

Sumas City Council Meeting

Sumas City Hall, 433 Cherry Street, Sumas, WA 98295

Monday, May 13, 2024 at 7:00 PM

Agenda

1. Opening Meeting - Pledge of Allegiance

2. Review/Correct and/or Approve Minutes

[a.](#) April 22, 2024 Draft Minutes

3. Citizen Input

4. Old Business

5. New Business

[a.](#) Presentation by County Executive Satpal Sidhu - Interlocal Jail Agreement

[b.](#) Sumas Municipal Court Citation Write-offs

6. Staff Reports

Chief of Police

Public Works Director

Finance Director

City Clerk

Mayor

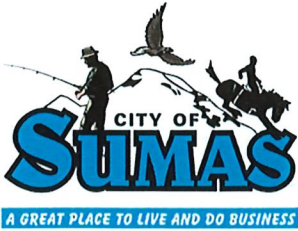
City Attorney

7. Voucher Approvals

8. Executive Session

[a.](#) Discussion with legal counsel about current or potential litigation RCW 42.30.110(1)(i)

9. Adjournment



Sumas City Council Meeting

Sumas City Hall, 433 Cherry Street, Sumas, WA 98295

Monday, April 22, 2024, at 7:00 PM

Minutes

PRESENT

Mayor Bruce Bosch

Council Member Jesse Clawson

Council Member Josh Clawson

Council Member Richard Postma

Council Member Todd Daniels

Council Member Jessica Koehler

1. Opening Meeting - Pledge of Allegiance

2. Review/Correct and/or Approve Minutes

a. April 08, 2024, Draft Minutes

Councilmember Daniels made a motion to approve April 08, 2024, Minutes, Councilmember Postma seconded; all were in favor the motion carried.

3. New Business

a. Resolution No. 837 Authorizing Financial Investment

Mollie Bost Finance Director explained this is a re-investment of a bond that is currently expiring, the new bond will be a three-year investment. The interest received goes back into the funds the original investment comes out of.

Councilmember Jesse Clawson made a motion to adopt Resolution No. 837 Authoring Financial Investment, Councilmember Josh Clawson seconded; all were in favor the motion carried.

b. Cascade Engineering LLC Service Agreement - Water System Plan Update

Sunny Aulakh, Public Works Director, the city had requested an RFQ for updating our water plan, the last update was in 2011. Cascade Engineering was the only company who submitted their qualifications, this is the contract for the service agreement.

Councilmember Josh Clawson made a motion to authorize the Mayor to sign the contract with Cascade Engineering LLC Service Agreement, Councilmember Daniels seconded; all were in favor the motion carried.

c. Surplus of Property, Noble Street Bid Opening

Mayor Bosch opened the one sealed bid received. Jason Heutink's bid was for \$100,000.00. The council decided to take no action with the offer.

d. Joint Representation Agreement with the Law Offices of Thomas M. Pors

Councilmember Jesse Clawson made a motion to authorize Mayor Bosch to sign the Joint Representation Agreement with Thomas Pors, Councilmember Koehler seconded; all were in favor the motion carried.

4. Staff Reports

Chief of Police

Daniel DeBruin stated the officers have completed their defensive tactic training for the quarter. Also, our drone team had assisted with finding a person successfully.

Public Works Director

Sunny Aulakh stated that asphaltting the potholes around the town is about completed, everyone stated they are doing an excellent job.

Mayor

Mayor Bosch asked the council members if they would want a county representative to give a presentation on the new jail facility funding.

Also, Whatcom County is looking for council members to serve on the Racial Equity Committee.

5. Voucher Approvals

The bills were presented for approval and payment. Check numbers 43244 through 43259 for \$16,659.50; EFTs in the amount \$115,439.91 and a Wire Transfer for \$1,135.13. Councilmember Postma made a motion to pay the bills, Councilmember Daniels seconded; all were in favor the motion carried.

6. Executive Session

a. Discussion with legal counsel about legal risks of current or proposed action RCW 42.30.110(1)(i)

Executive Session with legal counsel for current or proposed action RCW42.30.110. (1)(i) and consideration of the minimum offering price for sale of real estate RCW42.30.110(1)(i) The executive session will be approximately thirty minutes to be back on the record by 8:00 pm.

7. Adjournment

Councilmember Jesse Clawson made a motion to adjourn, Councilmember Koehler seconded; all were in favor the motion carried.

_____, Mayor

ATTEST:

_____, City Clerk

DRAFT

WHATCOM COUNTY
Contract # _____

INTERLOCAL AGREEMENT ON THE PUBLIC HEALTH, SAFETY AND JUSTICE FACILITY FINANCING

This Interlocal Agreement for the Public Health, Safety and Justice Facility Financing ("Agreement") is by and among Whatcom County ("County"), a political subdivision of the State of Washington ("State"); the City of Bellingham ("Bellingham"); the City of Blaine ("Blaine"); the City of Everson ("Everson"); the City of Ferndale ("Ferndale"); the City of Lynden ("Lynden"); the City of Nooksack ("Nooksack"); and the City of Sumas ("Sumas"), pursuant to RCW Chapters 70.48 and 39.34. Bellingham, Blaine, Everson, Ferndale, Lynden, Nooksack and Sumas are referred to collectively as the "Cities" and individually as a "City." The County and Cities may collectively be referred to as "Parties" and individually as "Party" hereinafter. The County Executive, or designee, will serve as the administrator of the Agreement, on behalf of the County, pursuant to RCW 39.34.

PART I - RECITALS

1. The County is charged by State law with the operation and maintenance of jail facilities in Whatcom County and intends to build, own and operate a new Whatcom County Justice Facility and coordinated Behavioral Health Treatment Center ("Justice Facility and Behavioral Health Treatment Center") on LaBounty Drive in Ferndale, Washington. The Justice Facility will replace existing jail facilities located on Prospect and Division Streets in Bellingham, Washington (hereinafter, the "Existing Jail").
2. The Parties require additional jail capacity and improved infrastructure to meet their obligation to provide a safe incarceration facility. The Cities that have agreed to, signed, and are party to this Agreement desire use of the Justice Facility and Behavioral Health Treatment Center for the detention and provision of support services to City inmates, respectively.
3. The Justice Facility and Behavioral Health Treatment Center will include inmate housing, booking, and administration facilities; expanded medical and behavioral health facilities, including behavioral health beds located in both the Justice Facility and a co-located Behavioral Care Center. The Parties intend that the size and design of the Justice Facility and Behavioral Health Treatment Center should be consistent with the goals and outcomes described in the Justice Project Implementation Plan ("Implementation Plan") and County Ordinance 2023-039.
4. The co-located Behavioral Care Center will provide inpatient treatment and re-entry services for individuals appropriate for placement as an alternative to incarceration consistent with the Justice Project Implementation Plan. This facility may be an in-custody or out of custody facility, depending on legal, financial, operational, and service considerations. Operations of the facility may be contracted to a third-party behavioral health treatment provider, at the County's discretion. The County will work with the Finance and Facility Advisory Board (described herein) and Law and Justice Council and its subcommittees to determine the appropriate operational structure for the Behavioral Care Center.

5. If any City listed and intended as a Party to this Agreement fails to approve and execute this Agreement by June 1, 2024, the County may reduce the size and scope of the project described herein, including a reduction of jail beds and medical and behavioral health facility beds. This may be commensurate with the non-participating City's actual and expected cost share for the Justice Facility and Behavioral Health Treatment Center. Under such circumstances, a nonparticipating City will not be granted access to use of the Justice Facility and Behavioral Health Treatment Center on the same conditions granted to the Parties of this Agreement.
6. The Parties agree that the community and taxpayers are best served by a cooperative, collective approach to criminal justice and behavioral health services, including the development of the Justice Facility and Behavioral Health Treatment Center, through joint planning, design, funding, service and operations to maximize efficiency and promote economies of scale.
7. The Parties acknowledge the Cities' requests, referenced in County Ordinance 2023-039, to (a) eliminate booking restrictions through the construction of an appropriately-sized jail based on a fair analysis of jail use, bookings, and population growth, taking into consideration strategic investments to avoid unnecessary incarceration, (b) identify and develop a mechanism for creating additional bed capacity if the facility reaches 85% of operational capacity (as defined by national standards for a period of eight of the past twelve months), (c) establish collaborative protocols to utilize other county or regional jails to accommodate the bed needs of the County and Cities when needed and, (d) in a last case scenario, implement booking restrictions on an equal priority basis.
8. The Parties agree to form the County and Cities Justice Facility and Behavioral Health Treatment Center Finance and Facility Advisory Board ("Finance and Facility Advisory Board"), which shall provide financial oversight of the funds collected from this sale and use tax and make recommendations related to the finance, construction, and operations of Justice Facility and Behavioral Health Treatment Center.
9. The Parties seek to avoid, when possible, booking restrictions and the need to transport pre-trial inmates to facilities located outside of Whatcom County. Consistent with this Agreement's cooperative, collective approach to providing for correctional needs, the Parties intend to share uniformly in the burden of reduced capacity at the jail. The Parties will endeavor to use alternatives to booking and incarceration when practical. Further, the Parties will work to identify inmates that are best suited to be held pre-trial or incarcerated post-conviction at out-of-county facilities, without regard to the charging Party.
10. In the general election held on November 7, 2023, the citizens of Whatcom County approved, with an affirmative vote of 63%, Whatcom County – Proposition 2023-04 – Public Health, Safety and Justice Sales and Use Tax, which stated "The Whatcom County Council passed Ordinance No. 2023 - 39 concerning funding for public health, safety, and justice facilities and services. If approved, this proposition would authorize a sales and use tax of two-tenths of one percent (0.2%) for costs associated with a new County jail, behavioral health, supportive housing, public safety, and other criminal justice facilities and services, as authorized by RCW 82.14.450." The collection of this new two-tenths countywide sales tax will start in April 2024, and remittance of revenues from the State Department of Revenue to the County and Cities will begin in July

2024.

11. The negotiation and execution of this Agreement is intended to yield a long-term commitment to globally address capital funding of the Justice Facility and Behavioral Health Treatment Center and certain Jail Oversight and Advisory Board matters addressed in this Agreement. The Parties to this Agreement intend to make a long-term commitment and provide financial contributions to obtain continued access to the Existing Jail and new Justice Facility and Behavioral Health Treatment Center. Subject to the terms and conditions herein, the County will make the Existing Jail and Justice Facility and Behavioral Health Treatment Center and related on-site services and programming available for participating Cities' use, pursuant to the terms of this Agreement.
12. By entering into this Agreement, the Parties express their support for the incarceration reduction goals of the Whatcom County Incarceration Prevention and Reduction Taskforce ("IPRTF"), which serves as the County's Law and Justice Committee ("LJC") and the Justice Project Implementation Plan. The Parties agree to collectively make both initial and ongoing investments – using a combination of proceeds from this sales and use tax and other local, state, and federal funds – to fund projects and programs that increase access to community-based behavioral health services, substance use disorder treatment, re-entry services, supportive housing, diversion, public safety, and other incarceration reduction programs. Investments have already begun and will occur concurrently with the planning and construction of a new Justice Facility and Behavioral Health Treatment Center.
13. The County owns and operates an existing interim adult correctional facility located on Division Street in Bellingham, Whatcom County, Washington. The County intends to repurpose the interim adult correctional facility to a criminal justice, behavioral health, or re-entry facility (informed by the IPRTF/LJC) when the Justice Facility and Behavioral Health Treatment Center is completed and operational. The goal of this re-purposed facility would be to reduce incarceration rates of people with behavioral health problems. This facility will not be used as an adult correctional facility. This project will be further defined by the County with the input of the IPRTF/LJC and it is likely that the county's portion of the sales tax funds used for Justice Project Implementation Plan strategies will help fund the construction and operations, as appropriate.
14. The County is constructing a 23-Hour Crisis Relief Center which will provide behavioral health urgent care and other crisis services. Once operational, the Crisis Relief Center will allow for alternatives to booking individuals at the Justice Facility and Behavioral Health Treatment Center, as appropriate. The Parties will have an opportunity to provide input into the design and operations of the Center.
15. By entering into this Agreement, the Parties express their shared commitment to
 - a. Utilize Public Health, Safety and Justice Sales and Use Tax ("Sales Tax") proceeds for mutually beneficial public health, safety, and justice facilities and services, consistent with County Ordinance 2023-039, and
 - b. Provide sufficient up-front funding to complete the construction of an adequately sized Justice Facility and Behavioral Health Treatment Center and ensure ongoing bond principal and interest payments leave a minimum of 50% of the Sales Tax revenue available for investments in behavioral health, re-entry, housing, and

- diversion facilities and services consistent with the Implementation Plan, and
- c. Develop and construct an appropriately sized Justice Facility and Behavioral Health Treatment Center based on a fair analysis of jail use, bookings, and population growth, while taking into consideration strategic investments to avoid unnecessary incarceration, and
 - d. Applying a minimum of 50% of the ongoing Sales Tax revenue to other implementation priorities and goals to be accomplished starting no later than 2030, after the County and Cities have contributed to the up-front capital allocation as outlined in section 3t; and
 - e. Allow each jurisdiction to retain Sales Tax revenue, consistent with RCW 82.14.450(6) as soon as reasonably possible.

NOW, THEREFORE, in consideration of the foregoing, which are a material part of this Agreement, the Parties agree and contract as follows:

PART II - AGREEMENT

1. **NEW AGREEMENT.** This Agreement shall become effective when the conditions set forth in Paragraph 2, below, have occurred. The existing jail use agreements between and among the Parties shall remain in force and effect pursuant to the terms thereof, subject to the stated length of term in each of those agreements. Subsequent agreements for jail operations and/or implementation plan services shall not be inconsistent with the terms outlined in this Agreement, unless this Agreement is modified by all Parties.
2. **EFFECTIVE DATE OF AGREEMENT.** This Agreement will become fully effective and immediately binding upon signing by all Parties on or before June 1, 2024 (the "Effective Date") for the Parties which have signed by that date, consistent with its terms, including Recital 4 above, without further action or consent by the Parties hereto.
3. **ELIGIBLE EXPENDITURES AND ALLOCATION OF SALES TAX.**
 - a. The Parties agree that all funds derived from the Sales Tax shall be distributed to the County and the incorporated cities within the County by the Washington State Department of Revenue ("DOR") according to the distribution formula set forth in State law as of the date this Agreement is executed (60% to the County, and 40% to the Cities on a per capita basis of the population within incorporated cities).
 - b. Funds collected under the Sales Tax must be used for expenses consistent with Proposition 2023-04 approved by the voters, this Agreement and the Justice Project Implementation Plan, except as outlined in subsection (c), as adopted or as may be amended consistent with this agreement, or future adopted implementation plans. Any material changes to the Justice Project Implementation Plan and new Implementation Plans will be adopted by the Whatcom County Council and the Bellingham City Council.
 - c. After contributing their monthly share of Total Capital Costs, Cities within Whatcom County with a 2023 population less than 20,000 people may use proceeds from the Sales Tax (in excess of their respective shares of Total Capital Costs, as described below) for any public health, safety, and justice purpose, including but not limited to municipal public safety expenditures, and use of these proceeds by such Cities shall not be limited or restricted by the provisions and guidance of the Justice Project

Implementation Plan.

- d. As described in PART III – CAPITAL FINANCING, below, the Cities will make monthly payments to the County beginning in July 2024. It is anticipated that the Cities will contribute their share of TOTAL CAPITAL COSTS (described below) after the receipt of the initial allocation of Sales Tax revenue from DOR.
- e. Following the Cities contribution for their share of the TOTAL CAPITAL COSTS, with a goal of no later than 2030, a minimum of 50% of the ongoing county-wide Sales Tax revenue will be used for projects as prioritized in the Justice Project Implementation Plan, such as the construction and operation of behavioral health facilities serving populations outside of the Justice Facility, expansion of incarceration reduction programs, increasing access to community-based behavioral health and substance use disorder treatment services, re-entry programs, supportive housing, diversion programs, and accountability measures that monitor progress and inform future planning. Contributions to the other implementation priorities will be calculated by taking the entirety of the countywide 0.2% Sales Tax, including both the 60% allocated to the County and the 40% allocated to the Cities, is anticipated be the a large portion of the County and the City of Bellingham’s sale tax (in excess of their respective shares of Total Capital Costs, as described below) in 2030 and will only include those portions of the 0.2% Sales Tax allocations of the Cities less than 20,000 in population that are specifically spent on Justice Project Implementation Plan strategies, consistent with section 3(c) above.

PART III-NEWJUSTICE FACILITY AND BEHAVIORAL HEALTH TREATMENT CENTER CAPITAL FINANCING

1. **TOTAL CAPITAL COST FOR PROJECT.** The County shall build, own and operate the Justice Facility and Behavioral Health Treatment Center (“project”) as soon as practical. The Justice Facility and Behavioral Health Treatment Center will include inmate housing, booking, and administration facilities; expanded medical and behavioral health facilities, including behavioral health beds in the jail and a co-located Behavioral Care Center. The facilities will also include space for alternative programming. The project will include demolishing the existing downtown jail and build a holding space at the Courthouse for use by the Parties. TOTAL CAPITAL COST shall include only the following elements:
 - a. All actual soft and hard costs, including projected cost increases and construction period financing costs, that are incurred for construction of the Justice Facility and Behavioral Health Treatment Center; and
 - b. The cost to demolish the Existing Jail on Prospect Street and construct a holding space and sally port at the County Courthouse.
 - c. Design and architectural costs for the Justice Facility and Behavioral Health Treatment Center incurred prior to the collection of the Sales Tax. The County will use funds from the County’s Capital Facilities Reserve Fund to finance these services. Costs are anticipated to be not less than \$1 million and no more than \$3 million.
 - d. Less any state or federal revenue received to fund either the Justice Facility or co-located Behavioral Care Center.

Prior to the time when the Justice Facility and Behavioral Health Treatment Center is completed

and all cost amounts are known, the preliminary TOTAL CAPITAL COST will be estimated to be \$150,000,000.

If any City listed and intended as a Party to this Agreement fails to approve and execute this Agreement by June 1, 2024, the County may reduce the size and scope of the project, including a reduction of jail beds and medical and behavioral health facility beds. This may be commensurate with the non-participating City's actual and expected share of the annual sales tax share for the Justice Facility and Behavioral Health Treatment Center. Under such circumstances, a nonparticipating City will not be granted access to use of the Justice Facility and Behavioral Health Treatment Center on the same conditions granted to the Parties of this Agreement.

2. **BOND FINANCING.** The County intends to issue limited tax general obligation bonds to finance a portion of the costs of constructing the Justice Facility and Behavioral Health Treatment Center, and may utilize interim financing prior to issuance of such bonds. The Parties acknowledge that the County intends to issue bonds or enter into agreements for interim financing in reliance upon the commitments and agreements of the Parties reflected in this Agreement.
3. The County shall be the sole guarantor of any County bonds issued for construction of the Justice Facility and Behavioral Health Treatment Center. The County at its sole discretion may re-structure the bonds and be the sole beneficiary of any savings of such action.

As set forth below in Part III, section 4 of this Agreement, the Cities are required under this Agreement to allocate a portion of their respective Sales Tax revenue to the County to finance costs associated with the Justice Facility and Behavior Health Treatment Center (referred to herein as the City Capital Contribution). Sales Tax revenue remitted by the Cities to the County for such purpose may be used to pay costs directly, or may be used by the County to pay debt service on County bonds issued for the purposes set forth in above in Part III, section 1 and to the extent that such revenues are legally available for such purpose.

Notwithstanding anything herein to the contrary, the bonds issued by the County for the purposes set forth in this Agreement shall not be an obligation, either legal or moral, of the Cities or any other entity, other than the County. Sales Tax revenue remitted by the Cities to the County as capital contributions shall not be pledged to the repayment of the County bonds. No bondholder will be a third-party beneficiary hereof or otherwise have rights to enforce the Cities' obligation hereunder. The Cities shall not be construed as a guarantor of County bonds or an obligated party for purposes of federal securities laws or otherwise. Because the Cities' capital obligations hereunder are not security for the bonds, and are not provided for the benefit of bond-owners, the disclosure documents for the County bonds shall not include any financial or operating information of the Cities without the prior written consent of the applicable City.

The County intends to construct and operate new Sheriff's Office facilities adjacent to the Justice Facility and Behavioral Health Treatment Center, to be funded from County revenue and resources. If the County issues a single bond for both the Justice Facility and Behavioral Health Treatment Center and Sheriff's Office facilities, the County will ensure that there is a clear proportional allocation of issuance costs and debt service allocable to the Justice Facility

and Behavioral Health Treatment Center and the Sheriff's Office facilities. All costs allocable to the Sheriff's Office facilities shall be funded by the County and not included in the TOTAL CAPITAL COST.

4. **CITY CAPITAL CONTRIBUTION.** The County and the Cities have agreed to a City Capital Contribution to the Justice Facility and Behavioral Health Treatment Center as follows:

- a. The Parties agree to a payment schedule, outlined in Part II - 3(b-e), shown in Exhibit A, that provides the necessary up-front capital contribution from the Cities to meet a goal of an on-going annual debt service (i.e., annual debt service after expected completion of the Cities' contributions) payment between \$6.3 million and \$6.6 million to allow at least 50% of the county-wide public safety Sales Tax available for other Justice Project Implementation Plan projects/programs by 2029.
- b. Starting in July 2024, or the first month of DOR remittance of collections under the public safety Sales Tax, and continuing for 54 months thereafter (i.e. through 2028), each City that is a Party to this Agreement shall remit monthly payments to the County Executive's Office in an amount equal to seventy five percent (75%) of the City's Sales Tax remitted from DOR. This monthly payment shall be delivered to the County no later than the last business day of the month following the month of remittance from DOR and shall be made by ACH transaction, or as otherwise mutually agreed upon in writing.
- c. Starting in July 2024, or the first month of DOR remittance of collections under the public safety Sales Tax, and continuing for 54 months thereafter (i.e., through 2028), the County shall allocate one hundred 100% percent (100%) of the County's portion of the Sales Tax remitted from DOR to the design, construction, and bond payment of the Justice Facility and Behavioral Health Treatment Center.
- d. In July 2026, or before if possible, the TOTAL CAPITAL COST of the Justice Facility and Behavioral Health Treatment Center and the financing schedule of the County bonds shall be known. A cash flow analysis will be done to determine the revenue share to accomplish an ongoing annual debt service payment (after expected completion of the Cities' contribution) as identified in section 3(a).
- e. If the annual debt payment would otherwise be below \$6.3 million, then future contributions from each City that is a Party to this Agreement shall be adjusted so that the annual debt service payment (after expected completion of the Cities' contributions) is equal to approximately \$6.3 million. The percent contribution and/or the years of payment can be adjusted to minimize the City contribution.
- f. If the annual debt service payment (after expected completion of the Cities' contributions) would otherwise be above \$6.6 million, then future contributions from each City that is a Party to this Agreement shall be adjusted so that the annual debt service payment (after expected completion of the Cities' contributions) is equal to approximately \$6.6 million. At no point will a City that is a Party to this Agreement commit more than seventy five percent (75%) of the City's public safety Sales Tax remittance from DOR to the County; to achieve the goal, additional years of contribution will be added to the payment stream. The County may, at its sole discretion, concurrently bond as needed for other capital projects, but in no event will the Cities' Capital Contribution be used for projects not associated with the Justice Facility and Behavioral Health Treatment Center.
- g. If, after the Certificate of Occupancy for the Justice Facility and Behavioral Health

Treatment Center is issued and the annual debt service payment (after expected completion of the Cities' contributions) is below \$6.3 million, the Cities will be refunded an equal amount to their share of Sales Tax so the annual debt service payment (after expected completion of the Cities' contributions) is approximately \$6.3 million.

- h. Each City agrees to pay its City Capital Contribution from Sales Tax revenues as an additional source of funds for the project, and as consideration for the right to use the Justice Facility and Behavior Health Treatment Center on the terms set forth in this Agreement and as may be detailed further in Jail Use Agreements and Behavioral Health Treatment Center Use Agreements between the Cities and the County. The obligation to pay the City Capital Contribution is not a debt of the respective City, is not a guarantee of the payment of all or any portion of the debt service on County bonds, and is not a debt of the respective City within the meaning of statutory or constitutional debt limit calculations.
- i. The participating Cities Capital Contribution to the costs of constructing the Justice Facility and Behavioral Health Treatment Center is defined by and limited to the equity contribution set forth in this Part III, section 4 of this Agreement. The County shall not assess or seek contribution for any additional costs associated with the capital needs (unless related to maintenance of the facility in the per-diem) of the Justice Facility and Behavioral Health Treatment Center from participating Cities through per diem fees, additional capital facility fees, special assessments, or any other means.

5. **FUNDS RELATING TO THE PROJECT.** The County has established a specific capital fund, the New Health, Safety & Justice Facility Fund 345, that will allow for accountability of all funds relating to TOTAL CAPITAL COST, including the sales tax payments received from the Cities, bond revenue (including all interest earned), and other capital project financing revenue such as grant funds received for the project. Any outside source of dedicated capital funds, other than Non-Party capital construction fees, and any interest earned in such capital funds and/or accounts, will remain in the capital funds and/or accounts for the benefit of all of the Parties and will not be used by the County for other county purposes. On an at least an annual basis, and as requested by any of the Parties upon a showing of "good cause," the County shall provide a detailed revenue and expense report that accounts for the activity of the Existing Jail and Justice Facility and Behavioral Health Treatment Center costs and all related County jail funds. "Good cause" shall exist if there is reason to believe, supported by a reasonable quantum of evidence, that a material accounting error has been made by the County in administering funds under this Agreement. The capital fund and/or accounts and the County's jail operational funds will remain separate for the duration of this Agreement.

6. **EXPANSION OF FACILITIES BEYOND NEW JAIL.** The Parties agree to examine the following non-exhaustive list of factors when considering any proposed expansion of the Justice Facility and Behavioral Health Treatment Center: population growth, operational capacity, success of diversion, re-entry, and housing programs, changes in state law or court rules affecting pretrial detention and sentencing, and other factors as listed in the Implementation Plan.

7. **Expansion Approval and Financing:** If the Finance and Facility Advisory Board (described

herein) determines at a later date that an expansion or additional Jail facilities are necessary, beyond what is defined as the New Justice Facility and Behavioral Health Treatment Center in this Agreement, then the costs associated with the additional facilities will be subject to the public process and County Council approval and a new or amended Agreement between the County and Cities. If any City is unwilling or unable to financially participate in its pro-rata share of the needed expansion of the Jail, the capacity and services available to that City will be limited to its vested pro-rata share of the Jail pre-expansion based on the City's percentage capital contribution to the Jail pre-expansion.

PART IV-JAIL OVERSIGHT AND ADVISORY BOARD

1. **CONTROL OF JAIL.** The Cities acknowledge the County's statutory responsibility for, ownership of, and operational control over the Existing Jail and New Justice Facility and Behavioral Health Treatment Center. The County shall administer the Existing Jail in accordance with the existing Interlocal Agreement consistent with the law, and ordinances, policies, procedures, rules, and regulations of the County (including any emergency security rules imposed by the Sheriff), and in accordance with the rules and regulations of any agency of the State of Washington empowered to make rules governing the administration of county corrections facilities. The Cities hereby consent and agree that inmates committed to the Existing Jail and New Justice Facility and treated at the Behavioral Health Treatment Center by the Cities shall be subject to all rules and regulations applicable to County inmates incarcerated therein, including but not limited to all terms and conditions of this Agreement. Further, inmates committed by the Cities shall benefit equally to County inmates from programming and services offered in the Facilities. It is further understood by the Parties that the County shall be solely responsible for operational decisions regarding the appropriate level of security, inmate management, and housing of all inmates. The Sheriff will reasonably consult with the Chiefs of Police of the Parties regarding issues concerning city inmates and will reasonably consider any recommendations made to the Sheriff by the Finance and Facility Advisory Board. The Sheriff, at least once a year, on or around June 30th to coincide with the Parties' budget processes, will convene a meeting of the Parties to discuss the operational and financial performance of the Existing Jail and the New Justice Facility and Behavioral Health Treatment Center, including estimated per diem rates, charges and fees. Final per diem rates and fees will be set after the County approves its final budget in November.

2. **CITY ACCESS TO NEW FACILITIES.**
 - a. The Cities' access to the Justice Facility and Behavioral Health Treatment Center will be on an equal priority basis. For purposes of this Agreement, "equal priority basis" means that the Parties shall enjoy access priority, and shall be entitled to the same access afforded to all other Parties.

 - b. The parties seek to avoid booking restrictions through construction of an adequately sized jail facility. Prior to imposing booking restrictions, the Sheriff shall consult with the Chief of Police of the Cities and the Finance and Facilities Advisory Board and inform them as to the rationale and duration of any restrictions. If it is not possible to consult the Finance and Facilities Advisory Board prior to the implementation of restrictions due to emergency or unforeseen circumstances, the Sheriff shall do so

as soon as is practical. Any booking restrictions will be shared equally amongst all Parties, and the Parties shall work collaboratively to pursue and secure alternative accommodations for Parties' inmates. During periods where such booking restrictions are in place, the Sheriff will not accept non-Party inmates unless otherwise required to do so by law or by contractual agreement (federally recognized tribes within Whatcom County, Department of Corrections, and neighboring counties in limited circumstances).

3. COUNTY AND CITIES FINANCE AND FACILITY ADVISORY BOARD.

a. **Establishment of Board and Composition.** All Parties to this Agreement shall establish, maintain, and participate in a County and Cities Finance and Facility Advisory Board, which will provide input to the County on the financial oversight of the funds collected from the Sales Tax and make recommendations on the funding, construction, and operations of Justice Facility and Behavioral Health Treatment Center. The Advisory Board shall consist of the Whatcom County Executive, one Whatcom County Councilmember, the Whatcom County Sheriff, the Mayor of Bellingham, one Bellingham City Councilmember, one elected representative from the remaining cities within Whatcom County, two elected representatives from federally recognized tribes within Whatcom County, the Bellingham Police Chief, the chair(s) of the IPRTF/LJC, and two positions jointly recommended by the County Executive and City of Bellingham Mayor and confirmed by the County Council and Bellingham City Council: one individual with lived experience in the criminal justice system, and one representative of the behavioral health system. Meetings of the Board shall be subject to the Open Public Meetings Act. Non-appointed Board members may appoint a designee for any specific meeting of the Board.

b. Board Function.

i. **Justice Facility and Behavioral Health Treatment Center Oversight.** The Board will serve in an advisory capacity to the County Sheriff, the Executive and legislative bodies of the Parties on matters including but not limited to: financial oversight of the funds collected from the Sales Tax; design, finance, and operations of the Justice Facility and Behavioral Health Treatment Center; preliminary budget; allocation of costs and revenue (both capital and operating); establishing fees; operational capacity; uniform reduction of service; party and non-party use; modifications to the Justice Facility and Behavioral Health Treatment Facility; access and use of the downtown sally port and holding space by all Parties; use of Jail alternatives programs to reduce incarceration; jail transport practices; future facility expansion; potential modifications needed to this Agreement; a billing dispute process; and collection and reporting of data.

ii. **Justice Project Implementation Plan Monitoring and Development.** The Board shall monitor the progress of the Justice Project Implementation Plan. It shall be responsible for recommending modifications and the development of any subsequent implementation plans for adoption by the Whatcom County Council and Bellingham City Council. The Board will consider the

recommendations of the IPRTF/LJC in these efforts.

As needed, the Finance and Facility Advisory Board shall be available to consult with the IPRTF/LJC and County Executive and City of Bellingham Mayor on policy and programmatic updates to the Implementation Plan.

- c. **Spending Plan, Implementation Planning, and Reporting.** Every two years, the Finance and Facility Advisory Board shall work with the County Executive and City of Bellingham Mayor to develop a detailed spending plan for the Sales Tax, in coordination with the IPRTF/LJC. Any spending plan shall be considered advisory unless adopted by the Whatcom County Council and the Bellingham City Council. The Finance and Facility Advisory Board shall monitor the spending of the Sales Tax and provide a written and oral report no less than annually to the IPRTF/LJC and Whatcom County Council and Bellingham City Council on the financial performance of the Sales Tax and associated implementation plan projects and programs. This report shall detail revenue; expenditures by Implementation Plan project; resources beyond this sales and use tax invested in Implementation Plan projects; additional resources needed to further meet goals; and recommendations for any updates to the Implementation Plan and/or Spending Plan.

In 2029 and every five years thereafter, the Finance and Facility Advisory Board shall develop an updated Implementation Plan, considering the recommendations of the IPRTF/LJC, for recommendation to the Whatcom County Council and Bellingham City Council. Updated Implementation Plans shall not be in effect until adopted by the Whatcom County Council and the Bellingham City Council. Should either Council decline to adopt the Implementation Plan, the Plan shall be sent back to the Finance and Facility Advisory Board for revision.

Cities within Whatcom County with a 2023 population less than 20,000 people intend to fund Implementation Plan strategies that support efforts of their respective cities and may provide annual or bi-annual updates to the Board, and/or to request a consultation with the Finance and Facility Advisory Board on policy and programmatic updates to the expenditure or implementation plans of the respective cities.

PARTV-GENERAL TERMS

1. INDEMNIFICATION.

- a. **City Held Harmless.** The County shall indemnify and hold harmless the City and its officers, agents, and employees, or any of them from any and all claims, actions, suits, liability, loss, costs, expenses, and damages of any nature whatsoever, by any reason of or arising out of any negligent act or omission of the County, its officers, agents, and employees, or any of them relating to or arising out of performing services pursuant to this Agreement. In the event that any such suit based upon such a claim, action, loss, or damages is brought against the City, the County shall defend the same at its sole cost and expense; provided that the City reserves the

right to participate in said suit if any principle of governmental or public law is involved; and if final judgment in said suit be rendered against the City, and its officers, agents, and employees, or any of them, or jointly against the City and the County and their respective officers, agents, and employees, or any of them, the County shall satisfy the same.

- b. **County Held Harmless.** The City shall indemnify and hold harmless the County and its officers, agents, and employees, or any of them from any and all claims, actions, suits, liability, loss, costs, expenses, and damages of any nature whatsoever, by any reason of or arising out of any negligent act or omission of the City, its officers, agents, and employees, or any of them relating to or arising out of performing services pursuant to this Agreement. In the event that any suit based upon such a claim, action, loss, or damages is brought against the County, the City shall defend the same at its sole cost and expense; provided that the County reserves the right to participate in said suit if any principle of governmental or public law is involved; and if final judgment be rendered against the County, and its officers, agents, and employees, or any of them, or jointly against the County and the City and their respective officers, agents, and employees, or any of them, the City shall satisfy the same.
- c. **Parties Obligations.** The Parties' obligations to indemnify defend and hold harmless for injuries, sickness, death or damage caused by or resulting from the concurrent negligence or willful misconduct of the Parties or of the Parties and a third party other than an officer, agent or employee of the Parties, shall apply only to the extent of the negligence or willful misconduct of each Party.
- d. **Waiver under Washington Industrial Insurance Act.** The foregoing indemnity is specifically intended to constitute a waiver of each Party's immunity under Washington's Industrial Insurance Act, Chapter 51 RCW, as respects the other Party only, and only to the extent necessary to provide the indemnified Party with a full and complete indemnity of claims made by the indemnitor's employees. The Parties acknowledge that these provisions were specifically negotiated and agreed upon by them.
- e. **Liability Related to Ordinances, Policies, Rules and Regulations.** In executing this Agreement, the County does not assume liability or responsibility for or in any way release the Cities from any liability or responsibility which arises in whole or in part from the existence or effect of City ordinances, policies, rules or regulations. Nor shall the County be liable or responsible for any claims of conduct or actions by the Cities, City Courts, or law enforcement, including, but not limited to claims of unlawful arrest, excessive force, unlawful imprisonment, unconstitutional deprivation, negligence, errors, omissions or misconduct. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of any such City ordinance, policy, rule or regulation is at issue, or in which there is an allegation of City Court, City Prosecutor or law enforcement action as described above, the responsible City shall defend the same at its sole expense and, if judgment is entered or damages are awarded against said City, the County, or both, the responsible City shall

satisfy the same, including all chargeable costs and reasonable attorney's fees.

In executing this Agreement, each City does not assume liability or responsibility for or in any way release the County from any liability or responsibility which arises in whole or in part from the existence or effect of County ordinances, policies, rules or regulations. Nor shall each City be liable or responsible for any claims of conduct or actions by the County, County Courts, or law enforcement, including, but not limited to claims of unlawful arrest, excessive force, unlawful imprisonment, unconstitutional deprivation, negligence, errors, omissions or misconduct. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of any such County ordinance, policy, rule or regulation is at issue, or in which there is an allegation of County Court, County Prosecutor, or law enforcement action as described above, the County shall defend the same at its sole expense and, if judgment is entered or damages are awarded against the County, the City, or both, the County shall satisfy the same, including all chargeable costs and reasonable attorney's fees.

In executing this Agreement, each City does not assume liability or responsibility for or in any way release any other City from any liability or responsibility which arises in whole or in part from the existence or effect of another City's ordinances, policies, rules or regulations. Nor shall each City be liable or responsible for any claims of conduct or actions by another City, other City Courts, or other City law enforcement, including, but not limited to claims of unlawful arrest, excessive force, unlawful imprisonment, unconstitutional deprivation, negligence, errors, omissions or misconduct. If any cause, claim, suit, action or administrative proceeding is commenced in which the enforceability and/or validity of another City's ordinance, policy, rule or regulation is at issue, or in which there is an allegation of another City's Court, another City's Prosecutor or law enforcement action as described above, the other City as responsible shall defend the same at its sole expense and, if judgment is entered or damages are awarded against the other City, the indemnified City, or both, the other City as responsible shall satisfy the same, including all chargeable costs and reasonable attorney's fees.

- f. **Insurance.** Each Party shall maintain its own insurance and/or self-insurance for its liabilities from damage to property and /or injuries to persons arising out of its activities associated with this Agreement as it deems reasonably appropriate and prudent. The maintenance of, or lack thereof of insurance and/or self-insurance shall not limit the liability of the indemnifying part to the indemnified party(s). Each Party shall provide the other with a certificate of insurance or letter of self-insurance annually as the case may be. All insurance obligations shall be on a per occurrence basis.
- g. The terms of the above Indemnification provisions shall survive the termination or expiration of this Agreement.
- h. The term "City" as used in this Section and throughout this Agreement refers to each of the cities that are a Party to this Agreement.

2. **EXPIRATION OF AGREEMENT.** After December 31, 2055, or once the bond is expired, the provisions in this Agreement regarding payments and financing of the Justice Facility and Behavioral Health Treatment Center by the Parties, and as defined as the TOTAL CAPITAL COST in this Agreement, shall terminate. The provisions of this Agreement relating to financing these facilities are not intended to serve as the interlocal for jail services, as allowed by RCW 70.48 and therefore are not subject to termination pursuant to RCW 70.48.090. City access to inmate housing and other services at the Justice Facility and Behavioral Health Treatment Center, in accordance with the terms of this Agreement, shall continue so long as the facilities are in operation; provided, however, that any Party may request to negotiate modifications to this Agreement after December 31, 2054, for reasons such as hardship, significant changed circumstances, outdated or antiquated policies or practices in jail operations, or for reasons that affect any Party's rights or obligations under this Agreement. In the event any Party requests such a negotiation, all Parties will negotiate in good faith toward modifications to address and resolve the modification request. All termination provisions set forth in RCW 70.48.090 are, to the fullest extent allowed by law, superseded by this Agreement.
3. **MODIFICATION.** This Agreement may be supplemented, amended, or modified only by the mutual written agreement of the Parties. No supplement, amendment, or modification of this Agreement shall be binding unless it is in writing and signed by all Parties.
4. **SURVIVAL.** Any provision of this Agreement that contemplates performance or observance subsequent to termination or expiration of this Agreement shall survive termination or expiration of this Agreement and continue in full force and effect.
5. **VENUE AND DISPUTE RESOLUTION.** No Party to this Agreement shall have standing to dispute another Party's use of sales tax revenues for Bond Payments, or other financing options, so long as the sales tax revenue is used in a manner consistent with the law and this Agreement. This paragraph establishes the sole and exclusive process for disputes arising under this Agreement, except as otherwise set forth herein. If any dispute arises as to the administration, including duties, rights, defaults, obligations, of this Agreement between any City and the County, or among the Cities, such dispute shall be progressively resolved in the following manner, depending on the identity of the disputing Parties:
 - a. Through negotiations between the County Sheriff, City's Mayor and the County Executive, or their designees.

In the event that the disputing Parties do not reach agreement within 90 days of commencing negotiations, the matter will be submitted to binding arbitration. The disputing Parties may mutually agree to extend the negotiation period. If the disputing Parties cannot agree upon the selection of an impartial arbitrator within fourteen days of a written request for arbitration by either of the disputing Parties, the arbitrator shall be selected as provided in the Superior Court Mandatory Arbitration Rules by a judge of the Superior Court of Skagit County, unless otherwise agreed by the disputing Parties. The arbitration shall be conducted pursuant to the Superior Court Mandatory Arbitration Rules. Each disputing Party shall pay all its own costs and fees of arbitration regardless of the results of

arbitration. The disputing Parties will share equally in the Arbitrator's fee. The disputing Parties agree that all contractual remedies allowed by law are available under this Agreement and may be granted by the Arbitrator, including, but not limited to, actual damages for breach and equitable relief. The disputing Parties hereby stipulate and agree that discovery in an arbitration shall not be subject to mandatory arbitration rules and instead shall be subject to the Superior Court Civil Rules. In the event that a disputing Party seeks equitable relief, the matter will be subject to the arbitration provisions in this paragraph, but if equitable relief or other remedies cannot be determined or granted by an arbitrator, the disputing Party seeking equitable relief may seek remedies in Superior Court.

The Cities agree that the payments made toward TOTAL CAPITAL COST required under this Agreement will be made as set forth herein, and are not subject to any claims or disputes relating to jail operations or other terms in this Agreement so long as such payments are used as set forth in this Agreement. No payment toward TOTAL CAPITAL COST may be withheld, unless such relief is granted through the dispute resolution process.

6. **NO THIRD-PARTY BENEFICIARIES.** This Agreement is not intended to benefit any person, entity or municipality not a Party to this Agreement, and no other person, entity or municipality shall be entitled to be treated as beneficiary of this Agreement. This Agreement is not intended to nor does it create any third-party beneficiary or other rights in any third person, including, but not limited to, any agent, contractor, subcontractor, consultant, volunteer, or other representative of a Party or holders or owners of County bonds. No agent, employee, contractor, subcontractor, consultant, volunteer or other representative of the Parties hereto shall be deemed an agent, employee, contractor, subcontractor, consultant, volunteer or other representative of any other Party hereto.
7. **SEVERABILITY.** In the event any term or condition of this Agreement or application thereof to any person or circumstances is held invalid by a court of competent jurisdiction, such invalidity shall not affect other terms, conditions or applications of this Agreement which can be given effect without the invalid term, condition or application. To this extent and purpose the terms and conditions of this Agreement are declared severable.
8. **COMPLIANCE WITH LAWS.** The Parties to this Agreement shall comply with all applicable federal, state and local laws, rules and regulations in carrying out the terms and conditions of this Agreement. The Parties shall obtain and comply with any and all necessary permits, approvals, consents and notice from or to all applicable jurisdictions prior to commencing any work or action related to this Agreement. The Parties to this Agreement reserve all rights afforded under RCW 39.34.180, as in effect at any given time, except that all express terms of this Agreement shall supersede contrary provisions in RCW 39.34.180 to the extent permitted by law.
9. **CAPTIONS AND COUNTERPARTS.** The captions in this Agreement are for convenience and reference only, and do not define, limit, or describe the scope or intent of this Agreement. This Agreement may be executed in any number of counterparts, and each such counterpart

hereof shall be deemed to be an original instrument, but all such counterparts together shall constitute one Agreement.

10. **NO SEPARATE LEGAL ENTITY.** This Agreement establishes a cooperative undertaking, and it is not the intention of the parties to create a new or separate legal entity by this Agreement. This Agreement does not establish or create a joint venture or partnership between the Parties, and no Party shall be responsible for the liabilities and debts of the other Parties hereto.
11. **INTEGRATED AGREEMENT.** This is an integrated Agreement. No Party has relied on any representation other than those expressly set forth herein in entering this Agreement.
12. **NEUTRAL AUTHORSHIP.** Each of the terms and conditions of this Agreement have been reviewed and negotiated with resort to legal counsel, and represents the combined work product of the parties hereto, and this Agreement shall not be interpreted for or against any Party hereto based upon authorship. The Parties represent that they have had a full and fair opportunity to seek legal advice with respect to the terms of this Agreement, and have either done so or have voluntarily chosen not to do so. The Parties represent and warrant that they and their authorized representatives executing this Agreement have fully read this Agreement, that they understand its meaning and effect, and that they enter into this Agreement with full knowledge of its terms. This Agreement contains terms and conditions agreed upon by the Parties. The Parties agree that there are no other understandings, oral or otherwise, regarding the subject matter of this Agreement. No change or addition to this Agreement shall be valid or binding upon the Parties unless such change or addition is in writing, executed by all the Parties.
13. **ENTIRE AGREEMENT.** This Agreement constitutes the entire agreement between the Parties regarding the subject matter hereof, and supersedes any and all prior oral or written agreements between the parties regarding the subject matter contained herein; provided, however, that the terms of this Agreement do not affect the rights and responsibilities of the County and the Parties under any separate agreements related to non-jail criminal justice matters, such as for probation services. This Agreement may not be modified or amended in any manner except by a written document executed with the same formalities as required for this Agreement and signed by the party against whom such modification is sought to be enforced.
14. **GOVERNING LAW AND VENUE.** This Agreement shall be governed by and enforced in accordance with the laws of the State of Washington. The venue of any action arising out of this Agreement shall be in the Superior Court of the State of Washington, in and for Skagit County, unless agreed otherwise by the Parties.
15. **NO WAIVER.** A Party's forbearance or delay in exercising any right or remedy with respect to a Default by the other party under this Agreement shall not constitute a waiver of the Default at issue. Nor shall a waiver by a Party of any particular Default constitute a waiver of any other Default or any similar future Default.
16. **SAVINGS.** Nothing in this Agreement shall be construed so as to require the commission of any

act contrary to law, and wherever there is any conflict between any provisions of this Agreement and any statute, law, public regulation or ordinance, the latter shall prevail, but in such event, the provisions of this Agreement affected shall be curtailed and limited only the extent necessary to bring it within legal requirements.

- 17. **FORCE MAJEURE.** In the event a Party's performance of any of the provisions of this Agreement become impossible due to circumstances beyond that party's control, including without limitation, force majeure, strikes, embargoes, shortages of labor or materials, governmental regulations, acts of God, war or other strife, that party will be excused from performing such obligations until such time as the Force Majeure event has ended and all facilities and operations have been repaired and/or restored.
- 18. **PARTIES AGREEMENT.** The Parties agree to aid and assist the other in accomplishing the objectives of this Agreement.
- 19. **FURTHER ACTS.** The Parties agree to take such further actions and to execute documents as in their reasonable judgment may be necessary or desirable in order to carry out the terms of, and complete the transactions contemplated by, this Agreement.
- 20. **AGREEMENT CONTACT.** The County's initial contact for this Agreement shall be the County Executive. The Cities' initial contact shall be the Mayor of each respective city. The Parties to this Agreement may designate new contacts by providing written notice to all the other Parties.

IN WITNESS WHEREOF, the County and the Cities of Whatcom County have executed this Inter-local Agreement as of the date and year last written below.

ENTERED INTO this _____ day of _____, 2024.

Approved as to form:

County Civil Prosecuting Attorney

Executed this ____ day of _____, 2024 for WHATCOM COUNTY.

Satpal S. Sidhu, County Executive

STATE OF WASHINGTON)

) ss
COUNTY OF WHATCOM)

On this ____ day of _____ 2024, before me personally appeared Jack Louws, to me known to be the Executive of Whatcom County, who executed the above instrument and who acknowledged to me the act of signing and sealing thereof.

NOTARY PUBLIC in and for the State of Washington,
residing at _____. My commission expires _____.

CITY OF BELLINGHAM

Kim Lund, Mayor

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

CITY OF BLAINE

Michael Harmon, City Manager

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

CITY OF EVERSON

John Perry, Mayor

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

CITY OF FERNDALE

Greg Hansen, Mayor

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

CITY OF LYNDEN

Scott Korthuis, Mayor

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

CITY OF NOOKSACK

Kevin Hester, Mayor

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

CITY OF SUMAS

Bruce Bosch, Mayor

Attest:

Finance Director

Approved as to form:

Office of the City Attorney

EXHIBIT A

Anticipated Public Safety Tax Collection and Payment Schedule

Whatcom County, Washington | Limited Tax General Obligation Bonds – Justice Project Implementation Plan
Scenario 1: Cities' contribution not to exceed 75% of new sales tax revenue in any given year

Introduction

Whatcom County, Washington (the "County") has requested PFM Financial Advisors LLC ("PFM") model preliminary financing scenarios for a proposed new County jail facility (the "Project"). The Project is to be financed by a proposed two-tenths of one percent Public Safety Sales Tax (subject to voter approval). By statute, 60% of the Public Safety Sales Tax is allocated to the County and 40% to cities within the County's boundaries (the "Cities").

Our assumptions include:

- Total project cost: \$150 million (plus \$5 million cushion)
- Cities contribute a portion of allocable sales tax to project 2024-2032
- First revenues expected to be received June 2024
- County bonds issued June 2025 & June 2027
 - Assumed borrowing rates: Bloomberg "AA" BVAL as of 2/22/2024 + 0.50% cushion
 - Final maturity: June 2057
 - Interest only through 2028

Table 1: Funding Sources

City Sales Tax Contributions (2024-2032)	\$31,000,000
Less: City Sales Tax Contributions Received 2029-2032	(11,152,631)
2025 & 2027 County Bond Proceeds	108,207,769
County Sales Tax Revenues 2024-2028*	26,944,862
Total:	\$155,000,000

**Net of debt service on the Bonds*

Table 2: Contribution Breakdown

Period Ending	Cities' Share of New 2/10 Sales Tax Revenue A	Cities Tax Revenues - to JPIP B	Remaining Cities Revenue C = [A-B]	County's Share of New 2/10 Sales Tax Revenue D	County Tax Revenues - to JPIP E	Remaining County Revenue for Behavioral Health F = [D-E]	Total New Sales Tax G = [A+D]	City of Bellingham Revenue towards Behavioral Health H	Total Remaining Revenue for Behavioral Health I = [F+H]	County and Bellingham Behavioral Health Revenue as % of New Sales Tax J = [I/G]
12/31/2024	\$ 3,087,581	\$ 2,315,686	\$ 771,895	\$ 4,631,371	\$ 4,631,371	\$ -	\$ 7,718,952	\$ 523,008	\$ 523,008	6.78%
12/31/2025	5,504,716	4,128,537	1,376,179	8,257,074	8,257,074	-	13,761,789	932,449	932,449	6.78%
12/31/2026	5,724,904	4,293,678	1,431,226	8,587,357	8,587,357	-	14,312,261	969,747	969,747	6.78%
12/31/2027	5,953,901	4,465,425	1,488,475	8,930,851	8,930,851	-	14,884,751	1,008,537	1,008,537	6.78%
12/31/2028	6,192,057	4,644,042	1,548,014	9,288,085	9,288,085	-	15,480,141	1,048,879	1,048,879	6.78%
12/31/2029	6,439,739	3,219,869	3,219,869	9,659,608	3,791,506	5,868,103	16,099,347	2,181,668	8,049,770	50.00%
12/31/2030	6,697,328	3,348,664	3,348,664	10,045,993	3,662,461	6,383,532	16,743,321	2,268,934	8,652,466	51.68%
12/31/2031	6,965,222	3,482,611	3,482,611	10,447,832	3,138,139	7,309,693	17,413,054	2,359,692	9,669,385	55.53%
12/31/2032	7,243,830	1,101,487	6,142,344	10,865,746	5,523,888	5,341,858	18,109,576	4,161,831	9,503,688	52.48%
12/31/2033	7,533,584	-	7,533,584	11,300,375	6,615,500	4,684,875	18,833,959	5,104,485	9,789,360	51.98%
12/31/2034	7,834,927	-	7,834,927	11,752,390	6,620,875	5,131,515	19,587,317	5,308,664	10,440,180	53.30%
12/31/2035	8,148,324	-	8,148,324	12,222,486	6,621,000	5,601,486	20,370,810	5,521,011	11,122,497	54.60%
12/31/2036	8,474,257	-	8,474,257	12,711,386	6,620,750	6,090,636	21,185,643	5,741,851	11,832,487	55.85%
12/31/2037	8,813,227	-	8,813,227	13,219,841	6,619,875	6,599,966	22,033,068	5,971,525	12,571,491	57.06%
12/31/2038	9,165,756	-	9,165,756	13,748,635	6,623,000	7,125,635	22,914,391	6,210,386	13,336,021	58.20%
12/31/2039	9,532,387	-	9,532,387	14,298,580	6,619,875	7,678,705	23,830,967	6,458,802	14,137,507	59.32%
12/31/2040	9,913,682	-	9,913,682	14,870,523	6,620,250	8,250,273	24,784,205	6,717,154	14,967,427	60.39%
12/31/2041	10,310,229	-	10,310,229	15,465,344	6,623,625	8,841,719	25,775,573	6,985,840	15,827,559	61.41%
12/31/2042	10,722,639	-	10,722,639	16,083,958	6,619,750	9,464,208	26,806,596	7,265,274	16,729,482	62.41%
12/31/2043	11,151,544	-	11,151,544	16,727,316	6,623,250	10,104,066	27,878,860	7,555,885	17,659,951	63.35%
12/31/2044	11,597,606	-	11,597,606	17,396,409	6,618,750	10,777,659	28,994,015	7,858,120	18,635,779	64.27%
12/31/2045	12,061,510	-	12,061,510	18,092,265	6,620,875	11,471,390	30,153,775	8,172,445	19,643,835	65.15%
12/31/2046	12,543,971	-	12,543,971	18,815,956	6,619,125	12,196,831	31,359,926	8,499,343	20,696,173	66.00%
12/31/2047	13,045,729	-	13,045,729	19,568,594	6,618,125	12,950,469	32,614,323	8,839,316	21,789,785	66.81%
12/31/2048	13,567,558	-	13,567,558	20,351,338	6,622,250	13,729,088	33,918,896	9,192,889	22,921,977	67.58%
12/31/2049	14,110,261	-	14,110,261	21,165,391	6,616,125	14,549,266	35,275,652	9,560,605	24,109,871	68.35%
12/31/2050	14,674,671	-	14,674,671	22,012,007	6,619,250	15,392,757	36,686,678	9,943,029	25,335,786	69.06%
12/31/2051	15,261,658	-	15,261,658	22,892,487	6,616,000	16,276,487	38,154,145	10,340,750	26,617,237	69.76%
12/31/2052	15,872,124	-	15,872,124	23,808,187	6,615,875	17,192,312	39,680,311	10,754,380	27,946,692	70.43%
12/31/2053	16,507,009	-	16,507,009	24,760,514	6,623,000	18,137,514	41,267,524	11,184,555	29,322,069	71.05%
12/31/2054	17,167,290	-	17,167,290	25,750,935	6,621,750	19,129,185	42,918,225	11,631,937	30,761,122	71.67%
12/31/2055	17,853,981	-	17,853,981	26,780,972	6,621,625	20,159,347	44,634,953	12,097,215	32,256,562	72.27%
12/31/2056	18,568,141	-	18,568,141	27,852,211	6,621,875	21,230,336	46,420,352	12,581,103	33,811,439	72.84%
12/31/2057	19,310,866	-	19,310,866	28,966,299	6,626,625	22,339,674	48,277,166	13,084,348	35,424,022	73.38%
Totals	\$ 367,552,210	\$31,000,000	\$336,552,210	\$ 551,328,315	\$221,319,731	\$ 330,008,584	\$ 918,880,525	\$228,035,658	\$ 558,044,242	24.82%

Table 3: Projected Cash Flows for the Project

Period Ending	Cities Tax Revenues - to JPIP A	County Tax Revenues - to JPIP B	Total Revenue towards JPIP C = [A+B]	Cities Debt Service D	County Debt Service E	Total Debt Service F = [D+E]	Net Tax Revenues for Project G = [C-F]	Bond Proceeds H	Total Available Funding I = [G+H]	Cumulative Funding J = [Sum of I]
12/31/2024	\$ 2,315,686	\$ 4,631,371	\$ 6,947,057	\$ -	\$ -	\$ -	\$ 6,947,057	\$ -	\$ 6,947,057	\$ 6,947,057
12/31/2025	4,128,537	8,257,074	12,385,610	-	(1,273,000)	(1,273,000)	11,112,610	54,103,884	65,216,495	72,163,552
12/31/2026	4,293,678	8,587,357	12,881,035	-	(2,546,000)	(2,546,000)	10,335,035	-	10,335,035	82,498,587
12/31/2027	4,465,425	8,930,851	13,396,276	-	(3,825,625)	(3,825,625)	9,570,651	54,103,884	63,674,536	146,173,123
12/31/2028	4,644,042	9,288,085	13,932,127	-	(5,105,250)	(5,105,250)	8,826,877	-	8,826,877	155,000,000
12/31/2029	3,219,869	3,791,506	7,011,375	(3,219,869)	(3,791,506)	(7,011,375)	-	-	-	-
12/31/2030	3,348,664	3,662,461	7,011,125	(3,348,664)	(3,662,461)	(7,011,125)	-	-	-	-
12/31/2031	3,482,611	3,138,139	6,620,750	(3,482,611)	(3,138,139)	(6,620,750)	-	-	-	-
12/31/2032	1,101,487	5,523,888	6,625,375	(1,101,487)	(5,523,888)	(6,625,375)	-	-	-	-
12/31/2033	-	6,615,500	6,615,500	-	(6,615,500)	(6,615,500)	-	-	-	-
12/31/2034	-	6,620,875	6,620,875	-	(6,620,875)	(6,620,875)	-	-	-	-
12/31/2035	-	6,621,000	6,621,000	-	(6,621,000)	(6,621,000)	-	-	-	-
12/31/2036	-	6,620,750	6,620,750	-	(6,620,750)	(6,620,750)	-	-	-	-
12/31/2037	-	6,619,875	6,619,875	-	(6,619,875)	(6,619,875)	-	-	-	-
12/31/2038	-	6,623,000	6,623,000	-	(6,623,000)	(6,623,000)	-	-	-	-
12/31/2039	-	6,619,875	6,619,875	-	(6,619,875)	(6,619,875)	-	-	-	-
12/31/2040	-	6,620,250	6,620,250	-	(6,620,250)	(6,620,250)	-	-	-	-
12/31/2041	-	6,623,625	6,623,625	-	(6,623,625)	(6,623,625)	-	-	-	-
12/31/2042	-	6,619,750	6,619,750	-	(6,619,750)	(6,619,750)	-	-	-	-
12/31/2043	-	6,623,250	6,623,250	-	(6,623,250)	(6,623,250)	-	-	-	-
12/31/2044	-	6,618,750	6,618,750	-	(6,618,750)	(6,618,750)	-	-	-	-
12/31/2045	-	6,620,875	6,620,875	-	(6,620,875)	(6,620,875)	-	-	-	-
12/31/2046	-	6,619,125	6,619,125	-	(6,619,125)	(6,619,125)	-	-	-	-
12/31/2047	-	6,618,125	6,618,125	-	(6,618,125)	(6,618,125)	-	-	-	-
12/31/2048	-	6,622,250	6,622,250	-	(6,622,250)	(6,622,250)	-	-	-	-
12/31/2049	-	6,616,125	6,616,125	-	(6,616,125)	(6,616,125)	-	-	-	-
12/31/2050	-	6,619,250	6,619,250	-	(6,619,250)	(6,619,250)	-	-	-	-
12/31/2051	-	6,616,000	6,616,000	-	(6,616,000)	(6,616,000)	-	-	-	-
12/31/2052	-	6,615,875	6,615,875	-	(6,615,875)	(6,615,875)	-	-	-	-
12/31/2053	-	6,623,000	6,623,000	-	(6,623,000)	(6,623,000)	-	-	-	-
12/31/2054	-	6,621,750	6,621,750	-	(6,621,750)	(6,621,750)	-	-	-	-
12/31/2055	-	6,621,625	6,621,625	-	(6,621,625)	(6,621,625)	-	-	-	-
12/31/2056	-	6,621,875	6,621,875	-	(6,621,875)	(6,621,875)	-	-	-	-
12/31/2057	-	6,626,625	6,626,625	-	(6,626,625)	(6,626,625)	-	-	-	-
Totals	\$ 31,000,000	\$221,319,731	\$252,319,731	(\$11,152,631)	(\$194,374,869)	(\$205,527,500)	\$46,792,231	\$108,207,769	\$155,000,000	

Table 4: Public Safety Sales Tax Revenue Projection								
Year	Historical Total Sales (\$) ⁽¹⁾	Projected Total Sales (\$) ⁽²⁾	Annual Change in Sales (%)	Historical Public Safety Tax Collections (\$)	Current Public Safety Tax Projections (\$)	Proposed County Share of New 2/10 Sales Tax (\$)	Proposed Cities Share of New 2/10 Sales Tax (\$)	Adjusted New Sales Tax Revenue 100% (\$)
2014	\$ 3,507,673,956			\$ 3,407,007				
2015	3,677,539,605		4.84%	3,567,137				
2016	3,884,390,898		5.62%	3,700,252				
2017	4,240,525,669		9.17%	4,018,866				
2018	4,548,888,107		7.27%	4,358,833				
2019	4,823,854,801		6.04%	4,623,642				
2020	4,747,619,294		-1.58%	4,531,591				
2021	5,621,739,055		18.41%	5,313,317				
2022	6,284,982,287		11.80%	5,991,661				
2023		6,609,660,083	5.17%		6,301,186			
2024		6,940,143,087	5.00%		6,616,245	4,631,371	3,087,581	7,718,952
2025		7,217,748,811	4.00%		6,880,895	8,257,074	5,504,716	13,761,789
2026		7,506,458,763	4.00%		7,156,130	8,587,357	5,724,904	14,312,261
2027		7,806,717,114	4.00%		7,442,376	8,930,851	5,953,901	14,884,751
2028		8,118,985,798	4.00%		7,740,071	9,288,085	6,192,057	15,480,141
2029		8,443,745,230	4.00%		8,049,674	9,659,608	6,439,739	16,099,347
2030		8,781,495,040	4.00%		8,371,661	10,045,993	6,697,328	16,743,321
2031		9,132,754,841	4.00%		8,706,527	10,447,832	6,965,222	17,413,054
2032		9,498,065,035	4.00%		9,054,788	10,865,746	7,243,830	18,109,576
2033		9,877,987,636	4.00%		9,416,980	11,300,375	7,533,584	18,833,959
2034		10,273,107,142	4.00%		9,793,659	11,752,390	7,834,927	19,587,317
2035		10,684,031,427	4.00%		10,185,405	12,222,486	8,148,324	20,370,810
2036		11,111,392,684	4.00%		10,592,821	12,711,386	8,474,257	21,185,643
2037		11,555,848,392	4.00%		11,016,534	13,219,841	8,813,227	22,033,068
2038		12,018,082,327	4.00%		11,457,195	13,748,635	9,165,756	22,914,391
2039		12,498,805,621	4.00%		11,915,483	14,298,580	9,532,387	23,830,967
2040		12,998,757,845	4.00%		12,392,103	14,870,523	9,913,682	24,784,205
2041		13,518,708,159	4.00%		12,887,787	15,465,344	10,310,229	25,775,573
2042		14,059,456,486	4.00%		13,403,298	16,083,958	10,722,639	26,806,596
2043		14,621,834,745	4.00%		13,939,430	16,727,316	11,151,544	27,878,860
2044		15,206,708,135	4.00%		14,497,007	17,396,409	11,597,606	28,994,015
2045		15,814,976,460	4.00%		15,076,888	18,092,265	12,061,510	30,153,775
2046		16,447,575,519	4.00%		15,679,963	18,815,956	12,543,971	31,359,926
2047		17,105,478,539	4.00%		16,307,162	19,568,594	13,045,729	32,614,323
2048		17,789,697,681	4.00%		16,959,448	20,351,338	13,567,558	33,918,896
2049		18,501,285,588	4.00%		17,637,826	21,165,391	14,110,261	35,275,652
2050		19,241,337,012	4.00%		18,343,339	22,012,007	14,674,671	36,686,678
2051		20,010,990,492	4.00%		19,077,073	22,892,487	15,261,658	38,154,145
2052		20,811,430,112	4.00%		19,840,156	23,808,187	15,872,124	39,680,311
2053		21,643,887,316	4.00%		20,633,762	24,760,514	16,507,009	41,267,524
2054		22,509,642,809	4.00%		21,459,112	25,750,935	17,167,290	42,918,225
2055		23,410,028,521	4.00%		22,317,477	26,780,972	17,853,981	44,634,953
2056		24,346,429,662	4.00%		23,210,176	27,852,211	18,568,141	46,420,352
2057		25,320,286,849	4.00%		24,138,583	28,966,299	19,310,866	48,277,166
Totals	\$ 41,337,213,672	\$ 491,433,540,963		\$ 39,512,305	\$ 468,498,217	\$ 551,328,315	\$ 367,552,210	\$ 918,880,525

Source: (1) Washington State Department of Revenue
 (2) The County

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Appendix Table A: New sales tax allocation and contribution from select cities based on population (Bellingham, Blaine, and Everson)												
City of Bellingham					City of Blaine				City of Everson			
Year	Population ⁽¹⁾	95,960	% of Cities	68%	Population ⁽¹⁾	6,310	% of Cities	4%	Population ⁽¹⁾	3,135	% of Cities	2%
	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue for Behavioral Health	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue
2024	\$ 2,092,034	75%	\$ 1,569,025	\$ 523,008	\$ 137,565	75%	\$ 103,174	\$ 34,391	\$ 68,346	75%	\$ 51,260	\$ 17,087
2025	3,729,797	75%	2,797,348	932,449	245,259	75%	183,944	61,315	121,852	75%	91,389	30,463
2026	3,878,989	75%	2,909,242	969,747	255,069	75%	191,302	63,767	126,726	75%	95,045	31,682
2027	4,034,149	75%	3,025,611	1,008,537	265,272	75%	198,954	66,318	131,795	75%	98,846	32,949
2028	4,195,515	75%	3,146,636	1,048,879	275,883	75%	206,912	68,971	137,067	75%	102,800	34,267
2029	4,363,335	50%	2,181,668	2,181,668	286,918	50%	143,459	143,459	142,550	50%	71,275	71,275
2030	4,537,869	50%	2,268,934	2,268,934	298,395	50%	149,197	149,197	148,252	50%	74,126	74,126
2031	4,719,383	50%	2,359,692	2,359,692	310,330	50%	155,165	155,165	154,182	50%	77,091	77,091
2032	4,908,159	15%	746,328	4,161,831	322,744	15%	49,076	273,668	160,349	15%	24,382	135,966
2033	5,104,485	0%	-	5,104,485	335,653	0%	-	335,653	166,763	0%	-	166,763
2034	5,308,664	0%	-	5,308,664	349,080	0%	-	349,080	173,433	0%	-	173,433
2035	5,521,011	0%	-	5,521,011	363,043	0%	-	363,043	180,371	0%	-	180,371
2036	5,741,851	0%	-	5,741,851	377,564	0%	-	377,564	187,585	0%	-	187,585
2037	5,971,525	0%	-	5,971,525	392,667	0%	-	392,667	195,089	0%	-	195,089
2038	6,210,386	0%	-	6,210,386	408,374	0%	-	408,374	202,892	0%	-	202,892
2039	6,458,802	0%	-	6,458,802	424,709	0%	-	424,709	211,008	0%	-	211,008
2040	6,717,154	0%	-	6,717,154	441,697	0%	-	441,697	219,448	0%	-	219,448
2041	6,985,840	0%	-	6,985,840	459,365	0%	-	459,365	228,226	0%	-	228,226
2042	7,265,274	0%	-	7,265,274	477,739	0%	-	477,739	237,355	0%	-	237,355
2043	7,555,885	0%	-	7,555,885	496,849	0%	-	496,849	246,850	0%	-	246,850
2044	7,858,120	0%	-	7,858,120	516,723	0%	-	516,723	256,724	0%	-	256,724
2045	8,172,445	0%	-	8,172,445	537,392	0%	-	537,392	266,993	0%	-	266,993
2046	8,499,343	0%	-	8,499,343	558,888	0%	-	558,888	277,672	0%	-	277,672
2047	8,839,316	0%	-	8,839,316	581,243	0%	-	581,243	288,779	0%	-	288,779
2048	9,192,889	0%	-	9,192,889	604,493	0%	-	604,493	300,330	0%	-	300,330
2049	9,560,605	0%	-	9,560,605	628,673	0%	-	628,673	312,344	0%	-	312,344
2050	9,943,029	0%	-	9,943,029	653,819	0%	-	653,819	324,837	0%	-	324,837
2051	10,340,750	0%	-	10,340,750	679,972	0%	-	679,972	337,831	0%	-	337,831
2052	10,754,380	0%	-	10,754,380	707,171	0%	-	707,171	351,344	0%	-	351,344
2053	11,184,555	0%	-	11,184,555	735,458	0%	-	735,458	365,398	0%	-	365,398
2054	11,631,937	0%	-	11,631,937	764,876	0%	-	764,876	380,014	0%	-	380,014
2055	12,097,215	0%	-	12,097,215	795,471	0%	-	795,471	395,214	0%	-	395,214
2056	12,581,103	0%	-	12,581,103	827,290	0%	-	827,290	411,023	0%	-	411,023
2057	13,084,348	0%	-	13,084,348	860,382	0%	-	860,382	427,464	0%	-	427,464
Totals	249,040,142		21,004,484	228,035,658	16,376,024		1,381,183	14,994,842	8,136,107		686,214	7,449,894

(1) Based on population estimates from the Washington State Office of Financial Management (as of April 1, 2023)

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Appendix Table B: New sales tax allocation and contribution from select cities based on population (Ferndale, Lynden, and Nooksack)												
City of Ferndale					City of Lynden				City of Nooksack			
Year	Population ⁽¹⁾	16,330	% of Cities	12%	Population ⁽¹⁾	16,520	% of Cities	12%	Population ⁽¹⁾	1,560	% of Cities	1%
	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue
2024	\$ 356,012	75%	\$ 267,009	\$ 89,003	\$ 360,154	75%	\$ 270,116	\$ 90,039	\$ 34,010	75%	\$ 25,507	\$ 8,502
2025	634,719	75%	476,039	158,680	642,103	75%	481,578	160,526	60,634	75%	45,476	15,159
2026	660,107	75%	495,080	165,027	667,788	75%	500,841	166,947	63,060	75%	47,295	15,765
2027	686,512	75%	514,884	171,628	694,499	75%	520,874	173,625	65,582	75%	49,187	16,396
2028	713,972	75%	535,479	178,493	722,279	75%	541,709	180,570	68,206	75%	51,154	17,051
2029	742,531	50%	371,265	371,265	751,170	50%	375,585	375,585	70,934	50%	35,467	35,467
2030	772,232	50%	386,116	386,116	781,217	50%	390,609	390,609	73,771	50%	36,886	36,886
2031	803,121	50%	401,561	401,561	812,466	50%	406,233	406,233	76,722	50%	38,361	38,361
2032	835,246	15%	127,006	708,240	844,964	15%	128,484	716,480	79,791	15%	12,133	67,658
2033	868,656	0%	-	868,656	878,763	0%	-	878,763	82,982	0%	-	82,982
2034	903,402	0%	-	903,402	913,913	0%	-	913,913	86,302	0%	-	86,302
2035	939,538	0%	-	939,538	950,470	0%	-	950,470	89,754	0%	-	89,754
2036	977,120	0%	-	977,120	988,489	0%	-	988,489	93,344	0%	-	93,344
2037	1,016,205	0%	-	1,016,205	1,028,028	0%	-	1,028,028	97,078	0%	-	97,078
2038	1,056,853	0%	-	1,056,853	1,069,149	0%	-	1,069,149	100,961	0%	-	100,961
2039	1,099,127	0%	-	1,099,127	1,111,915	0%	-	1,111,915	104,999	0%	-	104,999
2040	1,143,092	0%	-	1,143,092	1,156,392	0%	-	1,156,392	109,199	0%	-	109,199
2041	1,188,816	0%	-	1,188,816	1,202,648	0%	-	1,202,648	113,567	0%	-	113,567
2042	1,236,368	0%	-	1,236,368	1,250,754	0%	-	1,250,754	118,110	0%	-	118,110
2043	1,285,823	0%	-	1,285,823	1,300,784	0%	-	1,300,784	122,834	0%	-	122,834
2044	1,337,256	0%	-	1,337,256	1,352,815	0%	-	1,352,815	127,748	0%	-	127,748
2045	1,390,746	0%	-	1,390,746	1,406,928	0%	-	1,406,928	132,858	0%	-	132,858
2046	1,446,376	0%	-	1,446,376	1,463,205	0%	-	1,463,205	138,172	0%	-	138,172
2047	1,504,231	0%	-	1,504,231	1,521,733	0%	-	1,521,733	143,699	0%	-	143,699
2048	1,564,401	0%	-	1,564,401	1,582,602	0%	-	1,582,602	149,447	0%	-	149,447
2049	1,626,977	0%	-	1,626,977	1,645,907	0%	-	1,645,907	155,425	0%	-	155,425
2050	1,692,056	0%	-	1,692,056	1,711,743	0%	-	1,711,743	161,642	0%	-	161,642
2051	1,759,738	0%	-	1,759,738	1,780,212	0%	-	1,780,212	168,107	0%	-	168,107
2052	1,830,127	0%	-	1,830,127	1,851,421	0%	-	1,851,421	174,832	0%	-	174,832
2053	1,903,332	0%	-	1,903,332	1,925,478	0%	-	1,925,478	181,825	0%	-	181,825
2054	1,979,466	0%	-	1,979,466	2,002,497	0%	-	2,002,497	189,098	0%	-	189,098
2055	2,058,644	0%	-	2,058,644	2,082,597	0%	-	2,082,597	196,662	0%	-	196,662
2056	2,140,990	0%	-	2,140,990	2,165,901	0%	-	2,165,901	204,528	0%	-	204,528
2057	2,226,630	0%	-	2,226,630	2,252,537	0%	-	2,252,537	212,709	0%	-	212,709
Totals	42,380,424		3,574,440	38,805,985	42,873,522		3,616,028	39,257,493	4,048,589		341,465	3,707,124

(1) Based on population estimates from the Washington State Office of Financial Management (as of April 1, 2023)

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Appendix Table C: New sales tax allocation and contribution from select cities based on population (Sumas, Totals)								
City of Sumas					Cities Totals			
Year	Population ⁽¹⁾	1,810	% of Cities	1%	Population ⁽¹⁾	141,625	% of Cities	100%
	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue	Share of New 2/10 Sales Tax Revenue	% contributed to JPIP	Tax Revenues - to JPIP	Remaining Revenue
2024	\$ 39,460	75%	\$ 29,595	\$ 9,865	\$ 3,087,581	75%	\$ 2,315,686	\$ 771,895
2025	70,352	75%	52,764	17,588	5,504,716	75%	4,128,537	1,376,179
2026	73,166	75%	54,874	18,291	5,724,904	75%	4,293,678	1,431,226
2027	76,092	75%	57,069	19,023	5,953,901	75%	4,465,425	1,488,475
2028	79,136	75%	59,352	19,784	6,192,057	75%	4,644,042	1,548,014
2029	82,301	50%	41,151	41,151	6,439,739	50%	3,219,869	3,219,869
2030	85,593	50%	42,797	42,797	6,697,328	50%	3,348,664	3,348,664
2031	89,017	50%	44,509	44,509	6,965,222	50%	3,482,611	3,482,611
2032	92,578	15%	14,077	78,501	7,243,830	15%	1,101,487	6,142,344
2033	96,281	0%	-	96,281	7,533,584	0%	-	7,533,584
2034	100,132	0%	-	100,132	7,834,927	0%	-	7,834,927
2035	104,137	0%	-	104,137	8,148,324	0%	-	8,148,324
2036	108,303	0%	-	108,303	8,474,257	0%	-	8,474,257
2037	112,635	0%	-	112,635	8,813,227	0%	-	8,813,227
2038	117,140	0%	-	117,140	9,165,756	0%	-	9,165,756
2039	121,826	0%	-	121,826	9,532,387	0%	-	9,532,387
2040	126,699	0%	-	126,699	9,913,682	0%	-	9,913,682
2041	131,767	0%	-	131,767	10,310,229	0%	-	10,310,229
2042	137,038	0%	-	137,038	10,722,639	0%	-	10,722,639
2043	142,519	0%	-	142,519	11,151,544	0%	-	11,151,544
2044	148,220	0%	-	148,220	11,597,606	0%	-	11,597,606
2045	154,149	0%	-	154,149	12,061,510	0%	-	12,061,510
2046	160,315	0%	-	160,315	12,543,971	0%	-	12,543,971
2047	166,727	0%	-	166,727	13,045,729	0%	-	13,045,729
2048	173,397	0%	-	173,397	13,567,558	0%	-	13,567,558
2049	180,332	0%	-	180,332	14,110,261	0%	-	14,110,261
2050	187,546	0%	-	187,546	14,674,671	0%	-	14,674,671
2051	195,047	0%	-	195,047	15,261,658	0%	-	15,261,658
2052	202,849	0%	-	202,849	15,872,124	0%	-	15,872,124
2053	210,963	0%	-	210,963	16,507,009	0%	-	16,507,009
2054	219,402	0%	-	219,402	17,167,290	0%	-	17,167,290
2055	228,178	0%	-	228,178	17,853,981	0%	-	17,853,981
2056	237,305	0%	-	237,305	18,568,141	0%	-	18,568,141
2057	246,797	0%	-	246,797	19,310,866	0%	-	19,310,866
Totals	4,697,402		396,187	4,301,214	367,552,210		31,000,000	336,552,210

(1) Based on population estimates from the Washington State Office of Financial Management (as of April 1, 2023)

Mayor and Council Members:

The Sumas Municipal Court would like to write off the fine amounts from 2014 collections and close each listed citation due to the age of the citation. The citations are 10 years old and no longer collectable through our collection agency.

Total: \$60,825.95

Council Member

Date

Council Member

Date